



# Haryana Government Gazette

## EXTRAORDINARY

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### LEGISLATIVE SUPPLEMENT

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**PART - II****HARYANA GOVERNMENT****LAW AND LEGISLATIVE DEPARTMENT****Notification**

The 13th August, 2020

**No. Leg. 19/2020.**— The following Ordinance of the Governor of Haryana promulgated under clause (1) of article 213 of the Constitution of India, on the 7th August, 2020, is hereby published for general information:-

**HARYANA ORDINANCE NO. 3 OF 2020**

**THE HARYANA GOODS AND SERVICES TAX (SECOND AMENDMENT)  
ORDINANCE, 2020**

AN

**ORDINANCE**

*to amend certain provisions of the Haryana Goods and Services Tax Act, 2017 and to provide retrospective exemption from, or levy or collection of, state tax in certain cases and for matters connected therewith or incidental thereto.*

Promulgated by the Governor of Haryana in the Seventy-first Year of the Republic of India.

Whereas the Legislature of the State of Haryana is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Haryana hereby promulgates the following Ordinance:-

- |  |  |
|--|--|
| 1. (1) This Ordinance may be called the Haryana Goods and Services Tax (Second Amendment) Ordinance, 2020.   | Short title and commencement.                      |
| (2) Except sections 2, 11, 12 and 14 of this Ordinance, it shall come into force from such date, as the Government may, by notification in the Official Gazette, appoint.  |  |
| 2. For sub-clauses (c) and (d) of clause (114) of section 2 of the Haryana Goods and Services Tax Act, 2017 (hereinafter called the principal Act), the following sub-clauses shall be substituted and shall be deemed to have been substituted from the 30th June, 2020, namely:- | Amendment of section 2 of Haryana Act 19 of 2017.  |
| “(c) Dadra and Nagar Haveli and Daman and Diu;   |  |
| (d) Ladakh;”.  |  |
| 3. In clauses (b), (c) and (d) of sub-section (2) of section 10 of the principal Act, after the words “of goods”, the words “or services” shall be inserted.   | Amendment of section 10 of Haryana Act 19 of 2017. |
| 4. In sub-section (4) of section 16 of the principal Act, the words “invoice relating to such” shall be omitted.   | Amendment of section 16 of Haryana Act 19 of 2017. |
| 5. For clause (c) of sub-section (1) of section 29 of the principal Act, the following clause shall be substituted, namely:-   | Amendment of section 29 of Haryana Act 19 of 2017. |
| “(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25;”.  |  |
| 6. For the proviso of sub-section (1) of section 30 of the principal Act, the following proviso shall be substituted, namely:-   | Amendment of section 30 of Haryana Act 19 of 2017. |
| “Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,-  |  |
| (a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;  |  |
| (b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.  |  |

- Amendment of section 31 of Haryana Act 19 of 2017.
- 7.** For the proviso of sub-section (2) of section 31 of the principal Act, the following proviso shall be substituted, namely:-
- “Provided that the Government may, on the recommendations of the Council, by notification,-
- (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner, as may be prescribed;
  - (b) subject to the condition mentioned therein, specify the categories of services in respect of which-
    - (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or
    - (ii) tax invoice may not be issued.”.
- Amendment of section 51 of Haryana Act 19 of 2017.
- 8.** In section 51 of the principal Act,-
- (a) for sub-section (3), the following sub-section shall be substituted, namely:-
 

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner, as may be prescribed.”.
  - (b) sub-section (4) shall be omitted.
- Amendment of section 122 of Haryana Act 19 of 2017.
- 9.** After sub-section (1) of section 122 of the principal Act, the following sub-section shall be inserted, namely:-
- “(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.
- Amendment of section 132 of Haryana Act 19 of 2017.
- 10.** In sub-section (1) of section 132 of the principal Act,-
- (i) in the first line, for the words “Whoever commits any of the following offences”, the words and signs “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;
  - (ii) for clause (c), the following clause shall be substituted, namely:-
 

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;
  - (iii) in sub-clause (e), the words and sign “, fraudulently avails input tax credit” shall be omitted.
- Amendment of section 140 of Haryana Act 19 of 2017.
- 11.** In section 140 of the principal Act,-
- (a) in sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted;
  - (b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted;
  - (c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the words and signs “goods held in stock on the appointed day, within such time and in such manner, as may be prescribed, subject to” shall be substituted;
  - (d) in sub-section (5), for the words “existing law”, the words and sign “existing law, within such time and in such manner, as may be prescribed” shall be substituted;
  - (e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words and signs “goods held in stock on the appointed day, within such time and in such manner, as may be prescribed, subject to” shall be substituted,
- and shall be deemed to have been inserted or substituted, as the case may be, from the 1st day of July, 2017.
- Amendment of section 172 of Haryana Act 19 of 2017.
- 12.** In the proviso of sub-section (1) of section 172 of the principal Act, for the words “three years”, the words “five years” shall be substituted and shall be deemed to have been substituted from the 30th June, 2020.

13. In Schedule II to the principal Act, in paragraph 4,-
- (i) in sub-para (a), the words “whether or not for a consideration,” shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017;
  - (ii) in sub-para (b), the words “whether or not for a consideration,” shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.
14. (1) Notwithstanding anything contained in the Haryana Government, Excise and Taxation Department, notification No. 35/ST-2, dated the 30th June, 2017,-
- (i) no state tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);
  - (ii) state tax at the rate of six per cent shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under heading 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).
- (2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Amendment of  
Schedule II to  
Haryana Act 19  
of 2017.

Retrospective  
exemption from,  
or levy or  
collection of, state  
tax in certain  
cases.

CHANDIGARH:  
The 7th August, 2020.

SATYADEV NARAYAN ARYA,  
GOVERNOR OF HARYANA.

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BIMLESH TANWAR,  
ADMINISTRATIVE SECRETARY TO GOVERNMENT,  
HARYANA, LAW AND LEGISLATIVE DEPARTMENT.